

STATISTICAL RELEASE

ZR10

Number 014 – Year LXIX, 25/01/2019

Salaries and wages statistics

SERB014 ZR10 250119

Average salaries and wages per employee, November 2018

Average gross salaries and wages calculated for November 2018 amounted to 69 949 RSD, while average net salaries and wages amounted to 50 556 RSD.

Growth of gross salaries and wages in the period January-November 2018 compared to the same period last year was 6.0% in nominal terms and 3.9% in real terms. At the same time, net salaries and wages increased by 6.5% in nominal terms and by 4.4% in real terms.

Compared with the same month last year, average gross salaries and wages for November 2018 increased by 6.5% in nominal terms and by 4.5% in real terms, while average net salaries and wages increased by 7.0% in nominal terms and by 5.0% in real terms.

Median net salaries and wages for November amounted to 39 654 RSD, meaning that 50% of employees realised wages and salaries up to the mentioned amount.

In order to provide data comparability in indices calculation, which has been disturbed by changing the methodology since January 2018, the data for 2017 have been obtained from the same source and in the same manner as the data for 2018.

1. Average salaries and wages, November 2018

	RSD			
	Gross		Net	
	XI 2018	I–XI 2018	XI 2018	I–XI 2018
Republic of Serbia – total	69 949	68 300	50 556	49 397
Salaries and wages of employees with indefinite or fixed-term employment contract	70 398	68 731	50 901	49 729
Salaries and wages of employees in temporary or occasional employment	47 398	46 541	33 222	32 621
Salaries and wages of employees in legal entities	74 194	72 333	53 677	52 370
Salaries and wages of entrepreneurs and their employees	37 962	37 589	27 035	26 753
Salaries and wages in public sector	78 165	76 806	56 283	55 332
Salaries and wages in non - public sector	65 970	64 069	47 782	46 445

2. Indices of salaries and wages

	Gross				Net			
	XI 2018 X 2018	XI 2018 Ø 2017	XI 2018 XI 2017	I–XI 2018 I–XI 2017	XI 2018 X 2018	XI 2018 Ø 2017	XI 2018 XI 2017	I–XI 2018 I–XI 2017
	Nominal indices	101.4	108.1	106.5	106.0	101.3	108.5	107.0
Real indices	101.7	105.7	104.5	103.9	101.6	106.1	105.0	104.4

Methodological explanations

Data source

The survey on salaries and wages is based on data from the Tax return as regards tax deduction (form PPP-PD). Average salaries and wages are calculated on the basis of amounts of computed salaries and wages for the referent month and number of employees, expressed as full-time equivalent – FTE.

Coverage

Included are all business entities that submitted completed electronic form to the Tax Administration, i.e. the form on tax report PPP-PD, with calculated salaries and wages.

Encompassed are all categories of employees for which employers, i.e. business entities delivered to the Tax Administration the completed electronic form on tax report PPP-PD, with calculated salaries and wages.

Definition of salaries and wages

In accordance with the Labour Law and Personal Income Tax Law, in the survey on salaries and wages, encompassed are all salaries and wages paid to employees and subject to taxes and contributions.

Salaries and wages comprise:

- Salaries and wages of employees with indefinite or fixed-term employment contract, including on-call duty, night-and shift-work, work on Sundays and holidays, food allowances during work and for non-executed hours of work (annual vacation, paid leave, holidays, sick leave up to 30 days, absence due to professional development, work failure not caused by workers' guilt), holiday refund, awards, bonuses etc.;
- Remuneration for work of employees in temporary or occasional employment (based on contract for performing temporary and occasional jobs).

Salaries and wages are not considered to be payments under the service contract, sick-leave benefits longer than 30 days, compensation of public transport costs for commuting to and from work, for the time spent on business trip in the country and abroad, accommodation and food allowances during work and work in the field, retirement gratuity or benefits to those for whose work the need was terminated, one-time fees in accordance with the social program, compensation of funeral expenses and compensation for occupational disease or injury, jubilee prizes, solidarity aid, as well as other revenues not subject to taxes and contributions payment.

Starting from 1999 the Statistical Office of the Republic of Serbia has not at disposal and may not provide available certain data relative to AP Kosovo and Metohija and therefore these data are not included in the coverage for the Republic of Serbia (total).